

**EXHIBIT B**  
**TO DECLARATION OF ELLIOT B. GIPSON**

**CONSULATE GENERAL OF JAPAN**  
350 SOUTH GRAND AVENUE, SUITE 1700  
LOS ANGELES, CALIFORNIA 90071  
TELEPHONE (213) 617-6700

May 20, 2010

Elliot B. Gipson  
Gipson Hoffman & Pancione  
1901 Avenue of the Starts, Suite 1100  
Los Angeles, California 90067

Dear Mr. Gipson:

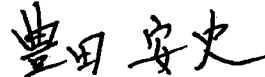
Enclosed herewith please find judicial documents concerning Toshiba Corporation.

The Secretariat of the Supreme Court of Japan requested our office to return the documents to you since the service of the documents did not go into effect because of the following reason:

Although the addressee had been notified that, by April 1, either to appear in person at the court to receive the service documents or to make the request for having them mailed, there was no response from the addressee by the said date.

If you have any questions regarding this matter, please contact the Ministry of Foreign Affairs of Japan directly.

Sincerely,



Yasushi Toyoda  
Vice Consul  
Consular Division